
Audit Scotland's annual statement on efficiency, effectiveness and economy for 2020-21

1. The Public Services Reform (Scotland) Act 2010, section 32(1)(b) requires listed public bodies to publish a statement in relation to efficiency, effectiveness and economy as soon as possible after the end of the financial year.
2. The following statement sets out the steps that Audit Scotland has taken in 2020/21 to improve its efficiency, effectiveness and economy in the exercise of its functions. Further information on this and our audit work is contained in our Annual Report and Accounts 2020/21 which is on our website at <http://www.audit-scotland.gov.uk>

Introduction

3. Audit Scotland is a statutory body that supports the Auditor General and the Accounts Commission in making sure public money in Scotland is used properly, efficiently and effectively by undertaking audits and investigations of Scottish public bodies.
4. To ensure objectivity in our work, Audit Scotland is independent of the Scottish Government and ministers. Maintaining our independence from those we audit limits our ability to share services. However, where sharing is possible we have done so.

Efficiency, effectiveness and economy improvements during 2020/21

5. The Scottish Commission for Public Audit (SCPA), established under Section 12 of the Public Finance and Accountability (Scotland) Act 2000, examines our proposals for the use of our resources and expenditure and reports on them the Parliament. Our budget proposals can be found on the Scottish Parliament's website at <https://www.parliament.scot/>
6. The impact of the Covid-19 pandemic has led to significant organisational, audit and financial implications in 2020/21. From the onset of the pandemic

Audit Scotland has adopted a safety-first approach which has meant prioritising the health, safety and wellbeing of our colleagues. This continues to be a key priority.

7. Additional financial support was requested from Parliament due to the projected impact of Covid-19 on our ability to recognise income. This was due to the loss of productive time following extensions being applied to 2019/20 audit leading to a delay in the commencement of 2020/21 audit work. In the face of these challenges, we were still able to deliver £1.0 million of efficiency savings against a target of £0.8 million, equivalent to three per cent of our budget. The majority of savings came from staff costs, organisational efficiencies, travel and subsistence expenditure and legal, professional and consultancy costs.

8. Audit Scotland continues to work with other scrutiny bodies to make sure that the scrutiny of local government is better targeted and more proportionate to identified risks.

9. Sharing services and resources within the public sector allows economy of scale cost and efficiency savings. Where sharing does not impact our independence, we have done this. For example:

- We use the Public Contracts Scotland portal to procure services for Audit Scotland, the Auditor General and the Accounts Commission where it is beneficial to do so.
- We are part of the Government Procurement Shared Services initiative which was set up to provide professional assistance to smaller bodies which don't have a procurement department. This assistance will help improve our procurement knowledge leading to increased procurement efficiency and effectiveness and legislative compliance.
- We use competitive contracts secured by Scottish Procurement, leading to savings on our utility costs, computer accessories and managed print services.
- See also our annual statement on sustainable economic growth.